

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 30 of 1985

For Approval and Signature:

Hon'ble CHIEF JUSTICE MR DM DHARMADHIKARI
and
Hon'ble MR.JUSTICE A.R.DAVE

- =====
1. Whether Reporters of Local Papers may be allowed : NO
to see the judgements?
 2. To be referred to the Reporter or not? : NO
 3. Whether Their Lordships wish to see the fair copy : NO
of the judgement?
 4. Whether this case involves a substantial question : NO
of law as to the interpretation of the Constitution
of India, 1950 of any Order made thereunder?
 5. Whether it is to be circulated to the Civil Judge? : NO

COMMISSIONER OF INCOME TAX

Versus

NUTAN MILLS LIMITED

Appearance:

MR MANISH R BHATT for Petitioner
SERVED BY RPAD - (N) for Respondent No. 1

CORAM : CHIEF JUSTICE MR DM DHARMADHIKARI
and
MR.JUSTICE A.R.DAVE

Date of decision: 04/09/2000

ORAL JUDGEMENT

The following questions of law have been referred

under Section 256(1) of the Income Tax Act for our answer:-

- "1. Whether, on the facts and in the circumstances of the case, reimbursement of medical expenses to Managing Directors formed part of salary for the purpose of disallowance under Section 40(c) of the Income-tax Act, 1961?
2. Whether, on the facts and in the circumstances of the case, Premium paid for personal accident policy of the Managing Directors formed part of the salary for the purpose of disallowance under Section 40(c) of the Income-tax Act, 1961?
3. Whether, interest on installments towards betterment charges paid to Ahmedabad Municipal Corporation is allowable in law?
4. Whether, on the facts and in the circumstances of the case, the assessee is entitled to extra shift allowance on exhaust fan costing Rs.5,203/- fitted in the factory premises?".

2. The questions no.1,2 & 3 referred under Section 256(1) of the I.T. Act, with regard to the same assessee, have been answered by us in ITR 29/1985 delivered on 4.9.2000.

3. So far as the question no.4 on the entitlement of assessee to extra shift allowance on exhaust fans in the factory premises is concerned, the same is answered in favour of the assessee and against the revenue in ITR 280 of 1984 dated 7.4.99.

4. For the aforesaid reasons, the question no.1, 3 and 4 are answered in favour of the revenue and against the assessee and the question no.2 is answered in favour of the assessee. The Reference Application stands disposed of with no orders as to costs.

(D.M.Dharmadhikari, CJ)

(A.R.Dave, J)

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